

RECORDATION NO. 13626-J FILED

DEC 30 '04 1-27 PM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD  
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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

OF COUNSEL  
URBAN A. LESTER

December 30, 2004

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment and Assumption Agreement, dated as of December 30, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Lease previously filed with the Commission under Recordation Number 13626-B.

The names and addresses of the parties to the enclosed document are:

Seller:	Mellon Leasing Corporation One Mellon Center, Suite 4444 Pittsburgh, Pennsylvania 15258-0001
Purchaser:	Cypress Tankcar Leasing IV, LLC Suite 420, Bayside Plaza 188 The Embarcadero San Francisco, California 94105

Mr. Vernon A. Williams  
December 30, 2004  
Page 2

A description of the railroad equipment covered by the enclosed document is:

132 railcars within the following series:

GATX 021173 – GATX 021182  
GATX 026764 – GATX 026773  
GATX 048391 – GATX 048400  
GATX 049141 – GATX 049149  
GATX 050506 – GATX 050535  
GATX 066072 – GATX 066100  
GATX 074201 – GATX 074272,  
Plus GATX 028772, GATX031296 and PPRX 000700

A short summary of the document to appear in the index is:

Memorandum of Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$32.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm  
Enclosures

RECORDATION NO. 13626-5 FILED

DEC 30 '04 1-27 PM

SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

THIS MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT, dated as of this 30th day of December 2004, is made by Mellon Leasing Corporation (f/k/a Mellon Financial Services Corporation #3), a Pennsylvania corporation, with an address at One Mellon Center, Suite 4444, Pittsburgh, PA 15258-0001 ("Seller"), and Cypress Tankcar Leasing IV, LLC, a California limited liability company, with an address at Suite 420, Bayside Plaza, 188 The Embarcadero, San Francisco, CA 94105 ("Purchaser", and together with Seller, the "Parties").

**KNOW ALL PERSONS BY THESE PRESENTS THAT:**

**WHEREAS**, Seller and Purchaser entered into that certain Assignment and Assumption Agreement (the "Assignment and Assumption Agreement") dated as of the date hereof;

**WHEREAS**, under the Assignment and Assumption Agreement, Seller assigned and Purchaser assumed all of Seller's present and future rights, obligations and interest in, to and under the Transaction Documents (as defined in the Assignment and Assumption Agreement), including but not limited to, the all of the right, title, and interest of the "Lessor" under that certain Lease of Railroad Equipment, dated as of April 1, 1982, between First Security Bank, N.A. (in its capacity as Trustee), as Lessor, and General American Transportation Corporation, as Lessee, filed with the ICC on April 21, 1982, under recordation number 13626-B, as amended by (i) Amendment Agreement, dated as of July 12, 1982, among General American Transportation Corporation, Mercantile-Safe Deposit and Trust Company, and First Security Bank, N.A., filed with the ICC on July 15, 1982, under recordation number 13626-D, and (ii) Assignment, Amendment and Lease Renewal Agreement, dated February 13, 2003, between Mellon Leasing Corporation, Wells Fargo Bank Northwest, N.A., GATX Financial Corporation, and The Bank of New York, filed with the STB on April 21, 2003, under recordation number 13626-I (collectively, "Lease No. 1"), relating to the rail equipment described on Annex I hereto ("Lease No. 1 Equipment"), and

**WHEREAS**, under the Assignment and Assumption Agreement, Seller also assigned and Purchaser also assumed all of Seller's present and future rights, obligations and interest in, to and as the "Lessor" under that certain Lease of Railroad Equipment, dated as of August 1, 1982, between First Security Bank, N.A. (in its capacity as Trustee), as Lessor, and General American Transportation Corporation, as Lessee, filed with the ICC on August 10, 1982, under recordation number 13725-B, as amended by (i) Amendment of Lease of Railroad Equipment, dated as of March 29, 1983, by and between First Security Bank, N.A., as Lessor, General American Transportation Corporation, as Lessee, and Mercantile-Safe Deposit and Trust Company, as Vendor, filed with the ICC on May 11, 1983, under recordation number 13725-D, and (ii) Assignment, Amendment and Lease Renewal Agreement, dated February 13, 2003, between Mellon Leasing Corporation, Wells Fargo Bank Northwest, N.A., GATX Financial Corporation, and The Bank of New York, filed with the STB on April 21, 2003, under recordation number

13725-E (collectively, "Lease No. 2"), relating to the rail equipment described on Annex II hereto ("Lease No. 2 Equipment"); and

**WHEREAS**, the Parties wish to show for the public record the existence of the aforementioned Assignment and Assumption Agreement, and the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

**NOW, THEREFORE**, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument Seller hereby assigns to Purchaser Lease No. 1 and Lease No. 2 and the related Transaction Documents, in accordance with the terms and conditions of the Assignment and Assumption Agreement, and Purchaser accepts such assignment in accordance with the terms and conditions of the Assignment and Assumption Agreement, which are incorporated by reference as if fully set forth herein.

[Remainder of page intentionally left blank]

**IN WITNESS WHEREOF**, each of the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

**MELLON LEASING CORPORATION**

By: Michael J. Tiest  
Michael J. Tiest  
Vice President

**CYPRESS TANKCAR LEASING IV, LLC,**  
By: Cypress Equipment Management  
Corporation III, Manager

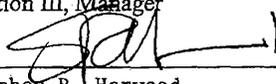
By: \_\_\_\_\_

**IN WITNESS WHEREOF**, each of the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

**MELLON LEASING CORPORATION**

By: \_\_\_\_\_  
Michael J. Tiesi  
Vice President

**CYPRESS TANKCAR LEASING IV, LLC,**  
By: Cypress Equipment Management  
Corporation III, Manager

By:  \_\_\_\_\_  
Stephen R. Harwood  
President

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

No. 5907

State of California  
County of San Francisco

On December 29, 2007 before me, Meg Jawitz Geitner  
DATE (NAME, TITLE OF OFFICER - E.G., "JANE DOE, NOTARY PUBLIC")

personally appeared Stephen R. Harwood  
NAME(S) OF SIGNER(S)

personally known to me - **OR** -  proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



WITNESS my hand and official seal.  
Meg Jawitz Geitner  
SIGNATURE OF NOTARY

**OPTIONAL**

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.

**CAPACITY CLAIMED BY SIGNER**

- INDIVIDUAL
- CORPORATE OFFICER
- \_\_\_\_\_ TITLE(S)
- PARTNER(S)       LIMITED
- GENERAL
- ATTORNEY-IN-FACT
- TRUSTEE(S)
- GUARDIAN/CONSERVATOR
- OTHER: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

**DESCRIPTION OF ATTACHED DOCUMENT**

\_\_\_\_\_ TITLE OR TYPE OF DOCUMENT

\_\_\_\_\_ NUMBER OF PAGES

\_\_\_\_\_ DATE OF DOCUMENT

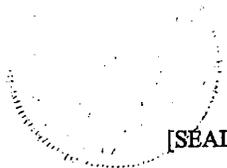
**SIGNER IS REPRESENTING:**  
NAME OF PERSON(S) OR ENTITY(IES)  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ SIGNER(S) OTHER THAN NAMED ABOVE

COMMONWEALTH OF PENNSYLVANIA )  
 ) SS:  
COUNTY OF ALLEGHENY )

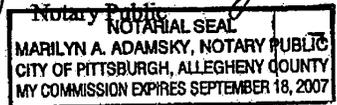
On this 28 day of December 2004 before me personally appears Michael J. Tiesi, to me personally known, who by me duly sworn, says that he is a Vice President of MELLON LEASING CORPORATION (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.



[SEAL]

*Marilyn A. Adamsky*



My Commission expires: Sept. 18, 2007

STATE OF CALIFORNIA )  
 ) SS:  
COUNTY OF SAN FRANCISCO )

On this \_\_\_\_\_ day of December 2004 before me personally appears \_\_\_\_\_, to me personally known, who by me duly sworn, says that he is a \_\_\_\_\_ of CYPRESS EQUIPMENT MANAGEMENT CORPORATION III, the Manager of Cypress Tankcar Leasing IV, LLC (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its \_\_\_\_\_, and he acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

\_\_\_\_\_  
Notary Public

[SEAL]

My Commission expires:

## Lease No. 1 Equipment

Car Number	GROUP	Constructed Stencil Code
GATX074201	MOLTEN SULFUR	DOT 111A100-W-1
GATX074203	MOLTEN SULFUR	DOT 111A100-W-1
GATX074204	MOLTEN SULFUR	DOT 111A100-W-1
GATX074205	MOLTEN SULFUR	DOT 111A100-W-1
GATX074206	MOLTEN SULFUR	DOT 111A100-W-1
GATX074207	MOLTEN SULFUR	DOT 111A100-W-1
GATX074208	MOLTEN SULFUR	DOT 111A100-W-1
GATX074209	MOLTEN SULFUR	DOT 111A100-W-1
GATX074210	MOLTEN SULFUR	DOT 111A100-W-1
GATX074211	MOLTEN SULFUR	DOT 111A100-W-1
GATX074212	MOLTEN SULFUR	DOT 111A100-W-1
GATX074213	MOLTEN SULFUR	DOT 111A100-W-1
GATX074214	MOLTEN SULFUR	DOT 111A100-W-1
GATX074215	MOLTEN SULFUR	DOT 111A100-W-1
GATX074217	MOLTEN SULFUR	DOT 111A100-W-1
GATX074218	MOLTEN SULFUR	DOT 111A100-W-1
GATX074219	MOLTEN SULFUR	DOT 111A100-W-1
GATX074220	MOLTEN SULFUR	DOT 111A100-W-1
GATX074221	MOLTEN SULFUR	DOT 111A100-W-1
GATX074222	MOLTEN SULFUR	DOT 111A100-W-1
GATX074223	MOLTEN SULFUR	DOT 111A100-W-1
GATX074225	MOLTEN SULFUR	DOT 111A100-W-1
GATX074227	MOLTEN SULFUR	DOT 111A100-W-1
GATX074228	MOLTEN SULFUR	DOT 111A100-W-1
GATX074229	MOLTEN SULFUR	DOT 111A100-W-1
GATX074230	MOLTEN SULFUR	DOT 111A100-W-1
GATX074231	MOLTEN SULFUR	DOT 111A100-W-1
GATX074232	MOLTEN SULFUR	DOT 111A100-W-1
GATX074233	MOLTEN SULFUR	DOT 111A100-W-1
GATX074234	MOLTEN SULFUR	DOT 111A100-W-1
GATX074235	MOLTEN SULFUR	DOT 111A100-W-1
GATX074236	MOLTEN SULFUR	DOT 111A100-W-1
GATX074237	MOLTEN SULFUR	DOT 111A100-W-1
GATX074238	MOLTEN SULFUR	DOT 111A100-W-1
GATX074239	MOLTEN SULFUR	DOT 111A100-W-1
GATX074242	MOLTEN SULFUR	DOT 111A100-W-1
GATX074243	MOLTEN SULFUR	DOT 111A100-W-1
GATX074245	MOLTEN SULFUR	DOT 111A100-W-1
GATX074246	MOLTEN SULFUR	DOT 111A100-W-1
GATX074248	MOLTEN SULFUR	DOT 111A100-W-1
GATX074250	MOLTEN SULFUR	DOT 111A100-W-1
GATX074251	MOLTEN SULFUR	DOT 111A100-W-1
GATX074253	MOLTEN SULFUR	DOT 111A100-W-1
GATX074254	MOLTEN SULFUR	DOT 111A100-W-1
GATX074255	MOLTEN SULFUR	DOT 111A100-W-1
GATX074256	MOLTEN SULFUR	DOT 111A100-W-1
GATX074258	MOLTEN SULFUR	DOT 111A100-W-1
GATX074260	MOLTEN SULFUR	DOT 111A100-W-1
GATX074261	MOLTEN SULFUR	DOT 111A100-W-1
GATX074262	MOLTEN SULFUR	DOT 111A100-W-1
GATX074263	MOLTEN SULFUR	DOT 111A100-W-1
GATX074265	MOLTEN SULFUR	DOT 111A100-W-1
GATX074266	MOLTEN SULFUR	DOT 111A100-W-1
GATX074267	MOLTEN SULFUR	DOT 111A100-W-1
GATX074268	MOLTEN SULFUR	DOT 111A100-W-1
GATX074269	MOLTEN SULFUR	DOT 111A100-W-1
GATX074270	MOLTEN SULFUR	DOT 111A100-W-1
GATX074271	MOLTEN SULFUR	DOT 111A100-W-1
GATX074272	MOLTEN SULFUR	DOT 111A100-W-1
Total		59

## Lease No. 1 Equipment

Car Number	GROUP	Constructed Stencil Code
GATX031288	CORN SYRUP	DOT 111A100-W-1
Total		1
GATX049141	HYDROGEN PEROXIDE, UNDER 52%	DOT 111A80AL-W-2
GATX049142	HYDROGEN PEROXIDE, UNDER 52%	DOT 111A80AL-W-2
GATX049143	HYDROGEN PEROXIDE, UNDER 52%	DOT 111A80AL-W-2
GATX049144	HYDROGEN PEROXIDE, UNDER 52%	DOT 111A80AL-W-2
GATX049145	HYDROGEN PEROXIDE, UNDER 52%	DOT 111A80AL-W-2
GATX049146	HYDROGEN PEROXIDE, UNDER 52%	DOT 111A80AL-W-2
GATX049147	HYDROGEN PEROXIDE, UNDER 52%	DOT 111A80AL-W-2
GATX049148	HYDROGEN PEROXIDE, UNDER 52%	DOT 111A80AL-W-2
GATX049149	HYDROGEN PEROXIDE, UNDER 52%	DOT 111A80AL-W-2
Total		9
GATX048391	CRUDE SOY BEAN OIL	DOT 111A100-W-1
GATX048392	CRUDE SOY BEAN OIL	DOT 111A100-W-1
GATX048393	CRUDE SOY BEAN OIL	DOT 111A100-W-1
GATX048394	CRUDE SOY BEAN OIL	DOT 111A100-W-1
GATX048397	CRUDE SOY BEAN OIL	DOT 111A100-W-1
GATX048398	CRUDE SOY BEAN OIL	DOT 111A100-W-1
GATX048399	CRUDE SOY BEAN OIL	DOT 111A100-W-1
GATX048400	CRUDE SOY BEAN OIL	DOT 111A100-W-1
PPRX000700	CRUDE SOY BEAN OIL	DOT 111A100-W-1
Total		9
GATX050506	LPG	DOT 105J300-W
GATX050507	LPG	DOT 105J300-W
GATX050508	LPG	DOT 105J300-W
GATX050509	LPG	DOT 105J300-W
GATX050510	LPG	DOT 105J300-W
GATX050511	LPG	DOT 105J300-W
GATX050512	LPG	DOT 105J300-W
GATX050513	LPG	DOT 105J300-W
GATX050514	LPG	DOT 105J300-W
GATX050515	LPG	DOT 105J300-W
GATX050516	LPG	DOT 105J300-W
GATX050517	LPG	DOT 105J300-W
GATX050518	LPG	DOT 105J300-W
GATX050519	LPG	DOT 105J300-W
GATX050520	LPG	DOT 105J300-W
GATX050521	LPG	DOT 105J300-W
GATX050522	LPG	DOT 105J300-W
GATX050523	LPG	DOT 105J300-W
GATX050524	LPG	DOT 105J300-W
GATX050525	LPG	DOT 105J300-W
GATX050526	LPG	DOT 105J300-W
GATX050527	LPG	DOT 105J300-W
GATX050528	LPG	DOT 105J300-W
GATX050529	LPG	DOT 105J300-W
GATX050530	LPG	DOT 105J300-W
GATX050531	LPG	DOT 105J300-W
GATX050532	LPG	DOT 105J300-W
GATX050533	LPG	DOT 105J300-W
GATX050534	LPG	DOT 105J300-W
GATX050535	LPG	DOT 105J300-W
Total		30

## Lease No. 1 Equipment

Car Number	GROUP	Constructed Stencil Code
GATX026764	BUTADIENE	DOT 105J300-W
GATX026770	BUTADIENE	DOT 105J300-W
GATX026771	BUTADIENE	DOT 105J300-W
GATX026773	BUTADIENE	DOT 105J300-W
GATX066072	BUTADIENE	DOT 105J300-W
GATX066087	BUTADIENE	DOT 105J300-W
GATX066088	BUTADIENE	DOT 105J300-W
GATX066089	BUTADIENE	DOT 105J300-W
GATX066090	BUTADIENE	DOT 105J300-W
GATX066091	BUTADIENE	DOT 105J300-W
GATX066094	BUTADIENE	DOT 105J300-W
GATX086089	BUTADIENE	DOT 105J300-W
GATX086100	BUTADIENE	DOT 105J300-W
GATX028772	BUTADIENE	DOT 105J300-W
Total		14
GATX021173	ETHANOL	DOT 111A100-W-1
GATX021174	ETHANOL	DOT 111A100-W-1
GATX021175	ETHANOL	DOT 111A100-W-1
GATX021176	ETHANOL	DOT 111A100-W-1
GATX021177	ETHANOL	DOT 111A100-W-1
GATX021178	ETHANOL	DOT 111A100-W-1
GATX021179	ETHANOL	DOT 111A100-W-1
GATX021180	ETHANOL	DOT 111A100-W-1
GATX021181	ETHANOL	DOT 111A100-W-1
GATX021182	ETHANOL	DOT 111A100-W-1
Total		10
Total Cars for Lease Transaction No. 1		132

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 12/30/04



\_\_\_\_\_  
Robert W. Alvord